

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 426 of 1992

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL and  
MR.JUSTICE R.R.JAIN

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
  2. To be referred to the Reporter or not?
  3. Whether Their Lordships wish to see the fair copy of the judgement?
  4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
  5. Whether it is to be circulated to the Civil Judge?

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COMMISSIONER OF INCOME TAX

Versus

MAYUR METALS

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Appearance:

MR MANISH R BHATT for Petitioner  
SERVED BY RPAD for Respondent No. 1

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CORAM : MR.JUSTICE B.C.PATEL and  
MR.JUSTICE R.R.JAIN

Date of decision: 18/07/96

ORAL JUDGEMENT

"Tribunal has referred the following common question under Section 256 (1) of the Income tax Act, 1961 to this Court for opinion :-

"Whether, the Appellate Tribunal is right in law and on facts in directing the I.T.O to grant registration to the assessee firm when two of its

partners were partners in dual capacity i.e., as individuals and as representatives of their respective HUFs?"

Since the aforesaid question is answered by this Court in the case of C.I.T. v. Budhalal Amulakhdas, 129 ITR, 97, this question is to be answered in favour of the assessee and against the revenue.

The references are disposed of accordingly with no order as to costs."